

## Classified Land Assessment

When you received your spring tax bill, you may have noticed a slight increase for your classified land. When the program began in 1921, it set the assessment for classified land to \$1/acre. This remained unchanged until 2016, when the legislature changed the assessment of land enrolled in the Classified Forest & Wildlands Program, the Classified Windbreak Program, and the Classified Filter Strip Program. It set the 2017 assessment to the value of a 1921 dollar adjusted for inflation:




\$13.29. From 2017 forward, the assessment continues to be adjusted for inflation. Since the 2018 bill is for 2017 taxes, this is the first year your bill reflects the assessment change.

**This change does not mean that landowners are paying \$13.29/acre in taxes.** \$13.29 is the assessed value. Taxes are calculated by multiplying the assessed value by the tax rate. At the assessed value of \$1/acre, landowners paid \$0.01 - \$0.02/acre. At the \$13.29 per acre assessment, the taxes increased to \$0.13 - \$0.27/acre, depending on tax rate. The assessment for 2018 pay 2019 is \$13.57 per acre.

**Table 1: Comparison of Taxes Due by Tax Rate and Assessed Value**

1% Tax Rate	Number of Acres Enrolled			
Assessment	10	20	40	100
<b>\$1/Acre</b> (1921-2016)	\$0.10	\$0.20	\$0.40	\$1.00
<b>\$13.29/Acre</b> (2017 Pay 2018)	\$1.33	\$2.66	\$5.32	\$13.29
<b>\$13.57/Acre</b> (2018 Pay 2019)	\$1.36	\$2.71	\$5.43	\$13.57

2% Tax Rate	Number of Acres Enrolled			
Assessment	10	20	40	100
<b>\$1/Acre</b> (1921-2016)	\$0.20	\$0.40	\$0.80	\$2.00
<b>\$13.29/Acre</b> (2017 Pay 2018)	\$2.67	\$5.31	\$10.63	\$26.58
<b>\$13.57/Acre</b> (2018 Pay 2019)	\$2.71	\$5.43	\$10.86	\$27.14

 Minimum tax bill is typically \$5 per tax parcel